

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Pikel  
DOCKET NO.: 05-24470.001-R-1  
PARCEL NO.: 24-09-412-042-0000

The parties of record before the Property Tax Appeal Board are John Pikel, the appellant, and the Cook County Board of Review.

The subject property consists of a 44-year-old, multi-level, single-family dwelling of frame and masonry construction containing 1,261 square feet of living area and situated on a 7,700 square foot parcel. Features of the home include one and one-half bathrooms, a partial-finished basement, air-conditioning and two-car detached garage. The subject is located in Worth Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the subject as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted photographs and property characteristic printouts for the subject as well as the suggested comparables.

Based on the appellant's documents, the three suggested comparables consist of multi-level, 40 or 46-year-old, single-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,497 to 1,515 square feet of living area. The comparables contain one and one-half or two full bathrooms and a partial-finished basement. Two comparables have a two-car attached garage. The improvement assessments range from \$11.68 to \$12.77 per square foot of living area. The three suggested land comparables range in size from 6,250 to 10,386 square feet

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 4,312  
IMPR.: \$ 16,968  
TOTAL: \$ 21,280

Subject only to the State multiplier as applicable.

PTAB/rfd5329

with land assessments of either \$0.60 or \$0.64 per square foot. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$21,280, with \$16,968 or \$13.46 per square foot of living area apportioned to the improvement and \$4,312 or \$0.56 per square foot apportioned to the land. In support of the assessment, the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with multi-level, single-family dwellings of frame and masonry construction located on the same street and block as the subject. The improvements range in size from 1,161 to 1,175 square feet of living area and range in age from 44 to 46 years. The comparables contain one and one-half bathrooms, a partial-finished basement and a multi-car detached garage. The improvement assessments range from \$14.40 to \$15.90 per square foot of living area. The three suggested land comparables range in size from 6,413 to 7,865 square feet with land assessments ranging from \$0.52 to \$0.64 per square foot. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the improvement, the Board finds the board of review's comparables to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$14.40 to \$15.90 per square foot of living area. The subject's per square foot improvement assessment of \$13.46 falls below the range established by these properties. The Board finds the appellant's comparables less similar to the subject in improvement size and/or location. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Regarding the land, the Board finds the board of review's comparables to be the most similar properties to the subject in size and/or location. The three parcels range in size from 6,413 to 7,865 square feet and have land assessments ranging from \$0.52 to \$0.64 per square foot. The subject's per square foot land assessment of \$0.56 falls within the range established by these properties and therefore indicates an equitable assessment. The appellant's comparables are less similar to the subject in size and/or location. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot land assessment is supported by the most similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that either the subject's land or improvement is inequitably assessed by clear and convincing evidence and therefore, a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.